

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPLICATION NO.3541 OF 2003

M/s.Sargam Industries	Applicant
versus	
State of Maharashtra & another	Respondents

R.E.Palwe for applicant.
Mrs.M.H.Mhatre, APP for State.

CORAM : S.C.DHARMADHIKARI, J.

DATE : 21th September 2006

PC :

1. This is an application by the original complainant invoking this Court's power under section 482 of Code of Criminal Procedure to challenge a concurrent finding of the Courts below that the complaint does not disclose any offence insofar as accused no.2-Chartered Accountant by profession.

2. Courts below have taken up complaint at its face value and reading it as a whole concurrently found that the offences alleged are not made out insofar as accused no.2-Chartered Accountant. I have also perused the complaint with the able

assistance of Shri Palwe. The complaint proceeds on the basis that the petitioner-complainant had supplied certain goods and materials to accused no.1. Accused no.3 is the Accountant in the employment of complainant. Accused nos.1 and 3 together have prepared entries in the relevant books and now instead of accused no.1 discharging its liabilities on account of supplies made by the complainant, the record shows that the complainant owes monies to the accused no.1. As far as Chartered Account accused no.2 is concerned, the complaint does not set out as to what part he has played in the entire transaction. It is not as if it is alleged that he was associated with the complainant or in his employment. Accused no.3 is the Accounts Officer and he has, upon perusal of the relevant entries, prepared accounts. Therefore, there is a direct allegation against him as is rightly concluded by the Courts below. However, no role is specified as far as professional Chartered Accountant accused no.2 is concerned.

3. In such circumstances, I am unable to agree with Shri Palwe that the Courts below have committed any error apparent or that their prima facie conclusions suffer from any perversity so

((-3-))

as to call for any interference in this Court's jurisdiction under Article 227 of the Constitution of India r/w Section 482 of Cr.P.C..
Application dismissed.

(S.C.DHARMADHIKARI, J.)